

**Political Organization
Notice of Section 527 Status**

OMB No. 1545-1693

Part I General Information

1 Name of organization PENNY WHEAT CAMPAIGN		Employer identification number (Pending)
2 Mailing address (P.O. Box or number, street, and room or suite number) PO Box 981		91-2063320
City or town, state, and ZIP code Gainesville, FL 32602-0981		
3 E-mail address of organization penny@gru.net		
4a Name of custodian of records Penny wheat	4b Custodian's address PO Box 981 Gainesville, FL 32602-0981	
5a Name of contact person Penny Wheat	5b Contact person's address PO Box 981 Gainesville, FL 32602-0981	
6 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number City or town, state, and ZIP code		

Part II Purpose

7 Describe the purpose of the organization
Campaign to elect Penny Wheat as an
Alachua County Commissioner (District 3)

Part III List of All Related Entities (see instructions)

8a Name of related entity	8b Relationship	8c Address
None		

RECEIVED
JUN 03 2000
GARDEN, UT
IRS OSC

9a Name _____

9b	Title

9c Address

None

**Sign
Here**

Penny Wheat
Signature of authorized official

Signature of authorized official

07/31/00

Date _____



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MEMORANDUM

TO: All Candidates, Political Committees, Committees of Continuous Existence,
Political Party Executive Committees and Supervisors of Elections

FROM: Clay Roberts, Director, Division of Elections

DATE: July 27, 2000

RE: New Federal Tax Regulation

URGENT – REQUIRES YOUR IMMEDIATE ATTENTION
DEADLINE: MONDAY JULY 31ST

Background

Most political campaigns, political parties, and even political (action) committees prior to this new federal legislation were treated as Section 527 organizations under the Internal Revenue Code. This meant that they did not pay income tax on their contributions. A number of unregulated organizations or groups, however, have been increasingly using 527 status to influence elections or issues, while avoiding the registration and reporting requirements placed on campaigns, the political parties, and political committees. Consequently, with the legislation, Congress has attempted to close that "loophole" in the regulation of their activities. The law was passed by Congress on a fast track and signed into law by President Clinton within 24 hours of its enactment and effective date of July 1st.

Summary of Requirements

The new federal legislation generally requires Section 527 organizations with annual (calendar tax year) receipts of \$25,000 or more to register with the IRS ("Registration Requirement"), file regular disclosure reports ("Disclosure Requirement"), and file annual returns ("Return Requirement"), all of which will become available to the public for inspection. State and local non-federal candidates and state and county political parties (at least as to their non-federal accounts) appear to have to register, but appear to be exempt from the Disclosure Requirement. Therefore, if your campaign, political committee or committee of continuous existence reasonably anticipates receiving \$25,000 or more in receipts annually, you should at least satisfy the Registration Requirement on or before Monday, July 31st. The registration must be performed electronically via the IRS Internet website and in writing.

If you have any questions about the registration requirements, please contact the IRS help line at 1-877-829-5500 or contact your state political party headquarters.

LCR:blm
Attachments

IRS FORM 8871

Must be filed by: Monday, July 31st

- File only if you reasonably anticipate your campaign or county executive committee annual gross receipts to be \$25,000 or more for any taxable (calendar) year.
- Your campaign/county committee will need a federal Employer Identification Number (EIN) to file, if one has not already been issued. This is a tax identification number and is needed even if there are no employees. If you do not have an EIN, you can obtain one immediately by telephone, using and following IRS Form SS-4. The SS-4 form and instructions for obtaining the EIN by telephone are available from the IRS Website at: www.irs.gov/bus_info/co/pol-file.html or www.irs.gov.
- You must file Form 8871 both electronically and on paper. Electronic filing is done via the IRS Website, which provides the form (which can then be printed out) and instructions. The paper filing is done by sending a signed copy of the form to: **Internal Revenue Service Center, Ogden, UT 84201.**
- Form 8871 must be signed "by an official authorized by the organization to sign this notice." There is no filing fee.
- Failure to file could result in gross annual receipts being taxed as taxable income.
- Help completing Form 8871 is available from the IRS help line at **1-877-829-5500.**
- If you are a county committee, you are registering only your non-federal (i.e. state) account. If you have a federal account (only a few of the larger counties might), that is exempt from registration, and you would simply list the name of that federal account in spaces 8(a) – (c) on the 8871.

PENNY WHEAT

for County Commission



July 31, 2000

Internal Revenue Service – Entity Control
Atlanta, GA 39901

RE: Application for EIN Number –
Section 527 Filing for Political Organizations

Dear Madam/Sir,

Because I am a candidate for local political office (Alachua County Commission, District 3), and reasonably anticipate that I might raise over \$25,000 for this election, I am apparently required to file a Form 8871, which requires an EIN number. Thus, attached please find my application for an employer identification number. I am not an employer (my political campaign has no employees), however this new law (Section 527 organizations) requires me to file a Form 8871. Thus, I need an EIN number for purposes of filing that form.

Please let me know if there is other information I am required to file to comply with this new law. Thank you for your assistance.

With kind regards,

Penny Wheat
Penny Wheat, Candidate
Penny@gru.net

P.O. Box 981, Gainesville, FL 32602

Telephone: (352) 371-2125

E-mail: penny@afn.org

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PENNY WHEAT

for County Commission



July 31, 2000

Internal Revenue Service Center
Ogden, Utah 84201

Re: Registration Requirement –
Section 527 Filing for Political Organizations

Dear Madam/Sir,

As a candidate for a local County Commission election, I just received a document from our local Supervisor of Elections, which she had just received from the Florida Division of Elections. That fax (attached) references Section 527 filing for political organizations, and states the following:

"Therefore, if your campaign, political committee or committee of continuous existence reasonably anticipates receiving \$25,000 or more in receipts annually, you should at least satisfy the registration requirement on or before Monday, July 31, 2000."

As directed by the fax from the Florida Division of Elections, I attempted to file electronically – and I believe I did so. However, as I do not yet have an EIN (the paperwork has been filed and the EIN number is pending), I am not sure that the electronic filing has been registered.

As I am sure you know, contributor records in Florida are already public information. Information as to occupation is already required for contributions of \$100 or more. By law, contributions to this County Commission campaign will cease as of November 02, 2000.

Please let me know if there is other information I should provide to comply with this recent requirement.

With kind regards,

Penny Wheat
Penny Wheat, Candidate
Penny@gru.net

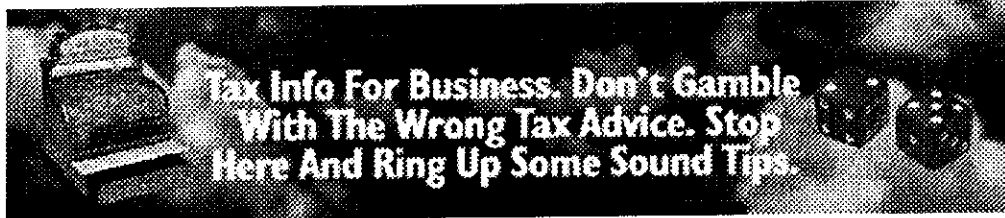
P.O. Box 981, Gainesville, FL 32602

Telephone: (352) 371-2125

E-mail: penny@afn.org

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